

**UNIFIED SCHOOL DISTRICT  
NO. 200**

***Regulatory Basis  
Financial Statement***

***For the Year Ended June 30, 2019***

**UNIFIED SCHOOL DISTRICT NO. 200**

**REGULATORY BASIS  
FINANCIAL STATEMENT**

**For the Year Ended June 30, 2019**

**BOARD OF EDUCATION**

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Sheryl Crotinger - Member  
Virginia Gibson - Member  
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Jeri Farmer Smith - Member  
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Stuart Holmes

**UNIFIED SCHOOL DISTRICT NO. 200**

**Regulatory Basis  
Financial Statement**

**For the Year Ended June 30, 2019**

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# **UNIFIED SCHOOL DISTRICT NO. 200**

## **Regulatory Basis Financial Statement**

**For the Year Ended June 30, 2019**

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# James V. Myers, Chartered

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Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 200  
400 W. Lawrence  
Tribune, KS 67879

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 200, as of and for the year ended June 30, 2019, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 200 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 200 as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

### Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 200 as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### Other Matters

#### Supplemental Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards



generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 200 as of and for the year ended June 30, 2018 (not presented herein), and have issued my report thereon dated September 15, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 1.



James V. Myers  
Certified Public Accountant

September 3, 2019

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**

Funds	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
General Funds:							
General	\$ 4	\$ -	\$ 2,298,734	\$ 2,298,732	\$ 6	\$ 40,297	\$ 40,303
Supplemental General	35,723	-	769,308	733,611	71,420	49,797	121,217
Special Purpose Funds:							
At Risk (4 Year Old)	20,000	-	45,269	45,269	20,000	-	20,000
At Risk (K-12)	85,000	-	232,802	232,802	85,000	-	85,000
Bilingual Education	-	-	77,000	77,000	-	-	-
Capital Outlay	568,928	-	680,063	299,121	949,870	68,000	1,017,870
Driver Training	13,654	-	7,306	5,706	15,254	-	15,254
Food Service	47,283	-	185,005	181,518	50,770	5,795	56,565
Professional Development	10,844	-	3,000	2,181	11,663	54	11,717
Special Education	200,978	-	250,930	233,230	218,678	-	218,678
Career & Postsecondary Education	-	-	14,361	14,361	-	-	-
KPERS Special Retirement Contribution	-	-	165,599	165,599	-	-	-
Gifts & Grants	-	-	4,841	4,841	-	-	-
Contingency Reserve	268,300	-	-	-	268,300	-	268,300
Textbook Rental	29,233	-	19,666	8,933	39,966	5,742	45,708
Title I	-	-	58,707	58,707	-	-	-
Migrant	-	-	31,150	31,150	-	-	-
Title II-A	-	-	8,536	8,536	-	243	243
REAP Federal Grant	-	-	24,107	24,107	-	24,107	24,107
Title IV	-	-	11,988	11,988	-	-	-
District Activity Funds - Schedule 4	38,702	-	66,512	66,098	39,116	-	39,116
Bond and Interest Funds:							
Bond and interest	364,549	-	609,053	593,217	380,385	-	380,385
<b>Total Reporting Entity (excluding Agency Funds)</b>	<b>\$ 1,683,198</b>	<b>\$ -</b>	<b>\$ 5,563,937</b>	<b>\$ 5,096,707</b>	<b>\$ 2,150,428</b>	<b>\$ 194,035</b>	<b>\$ 2,344,463</b>

The notes to the financial statements are an integral part of this statement.

Statement 1

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**

Composition of Cash:	
Checking Account	\$ 405,451
School Checking Account	75,413
Savings Account	1,698,397
Petty Cash	1,400
Cash on Hand	100
Certificates of Deposit	200,000
School Certificates of Deposit	<u>51,452</u>
Total Cash	\$ 2,432,213
Agency Funds per Schedule 3	<u>(87,750)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 2,344,463</u></u>

The notes to the financial statements are an integral part of this statement.



**UNIFIED SCHOOL DISTRICT NO. 200  
TRIBUNE, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2019**

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

Unified School District No. 200 (USD 200), Tribune, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD 200, the primary government. USD 200 does not have any related municipal entities.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by USD 200:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Note 1: Summary of Significant Accounting Policies (continued)

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organizations, etc.).

D. Cash and investments

The municipality pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the municipality's cash balances. Unless specifically designated, all interest income is credited to the Capital Outlay Fund.

E. Property taxes

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to USD 200 until the succeeding year, such procedures being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of USD 200; and therefore, are not susceptible to accrual.

Property taxes are collected and remitted to USD 200 by the county government. Taxes levied annually on November 1 are due one-half by December 20 and one half by May 10. Tax payments are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are



Note 1: Summary of Significant Accounting Policies (continued)

recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, USD 200 records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

H. Restricted Assets

These assets consist of cash and short-term investments restricted for Agency Funds.

I. Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.



Note 2: Budgetary Information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

- Contingency reserve
- Textbook rental
- Athletic gate receipts
- School projects
- Title I
- Migrant project
- REAP federal grant
- Title IV
- Title II-A

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using internal spending limits established by the governing body.

Note 3: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by USD 200. The statute requires banks eligible to hold USD 200's funds have a main or branch bank in the county in which USD 200 is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. USD 200 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 200's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. USD 200 has no other investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount USD 200 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 200's allocation of investments as of June 30, 2019 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 200's deposits may not be returned to it. State statutes require USD 200's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. USD 200 does not use designated "peak periods". All deposits were legally secured at June 30, 2019.

At June 30, 2019, USD 200's carrying amount of deposits was \$2,432,213 and the bank balance was \$2,406,099. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$596,239 was covered by federal depository insurance and \$1,809,860 was collateralized with securities held by the pledging financial institutions' agents in USD 200's name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, USD 200 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. USD 200 had no investments of this type at June 30, 2019.



Note 4: Compensated Absences

USD 200's policy with regard to vacation leave does not provide for accumulation or carryover of benefits from one year to the next. All employees on permanent status earn sick leave at the rate of one working day per month with a maximum accumulation of 90 days. Upon resignation effective at the end of the school year, a permanent status employee shall be paid for all unused sick leave up to 90 days at the rate of \$10 per day. A permanent status employee, after accumulating 90 days of sick leave and not using all of the current year's 10 days, shall be paid for one-half of the unused sick leave days at the rate paid to certified substitute teachers (current rate is \$105 per day). The total potential liability for sick leave is reflected in Footnote 15.

Note 5: Defined Benefit Pension Plan

*Plan Description.* USD No. 200 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01% respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% respectively, for the fiscal year ended June 30, 2019.

Note 5: Defined Benefit Pension Plan (continued)

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017, section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired USD 200 employees. USD 200 is responsible for the employer's portion of the cost for retired USD 200 employees. USD 200 received and remitted amounts equal to the statutory contribution rate, which totaled \$165,599 for the year ended June 30, 2019.

*Net Pension Liability.* At June 30, 2019, USD 200's proportionate share of the collective net pension liability reported by KPERS was \$2,537,832. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. USD 200's proportion of the net pension liability was based on the ratio of USD 200's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

Note 6: Deferred Compensation Plan

USD 200 employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to



Note 6: Deferred Compensation Plan (continued)

employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of USD 200 (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of USD 200 in an amount equal to the fair market value of the deferred account for each participant.

As of June 30, 2019, the market value of the amount on deposit with the plan was \$157,429.

Note 7: Contingencies

In the normal course of operations, USD 200 participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 8: Risk Management

USD 200 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Note 9: Compliance with Kansas Statutes

- A. K.S.A. 10-1118 states that the Treasurer shall keep a record of the amount of money on hand in the treasury and of each particular fund. These records were maintained by the Clerk.
- B. Contrary to the provisions of K.S.A. 79-2935, expenditures in the Career and Postsecondary Education fund exceeded the adopted budget of expenditures for the 2019 fiscal year.

Note 10: Interfund Transfers

Operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	At Risk (4 Yr Old)	72-6428	\$ 30,168
General	At Risk (K-12)	72-6428	5,000
General	Bilingual Education	72-6428	38,577
General	Capital Outlay	72-6428	287,434
General	Career/Postsec. Ed	72-6428	7,270
General	Cont. Reserve	72-6428	---
General	Food Service	72-6428	---
General	Prof. Development	72-6428	3,000
General	Special Education	72-6428	244,978
Supp. General	At Risk (4 Yr Old)	72-6433	15,101
Supp. General	At Risk (K-12)	72-6433	227,802
Supp. General	Bilingual	72-6433	38,423
Supp. General	Career/Postsec. Ed	72-6433	6,591
Supp. General	Driver's Ed	72-6433	2,660
Supp. General	Food Service	72-6433	45,614
Supp. General	Prof. Development	72-6433	---
Supp. General	Special Education	72-6433	---
Title IV	Title I	Federal Funds	<u>11,988</u>
Total			\$ 964,606

Note 11: Other Post Employment Benefits

As provided by K.S.A.12-5040, USD 200 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, USD 200 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to USD 200 under this program.

Note 12: Qualified School Construction Bonds

In fiscal year June 30, 2011, the District was awarded Qualified School Construction Bonds and the voters of the District approved issuance of the bonds. The bonds are subsidized by the federal government. The District will make semi-annual interest payments and an annual sinking fund deposit. The sinking fund deposit payments will be held at Security Bank of Kansas City. The annual interest and sinking fund deposit payments are illustrated in Note 15. The District will receive a bond credit of \$117,491.22 in March & September of each year until September 1, 2025.

Note 13: In-Substance Receipt in Transit

USD 200 received \$125,340.00 subsequent to June 30, 2019 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

Note 14: Evaluation of Subsequent Events

The organization has evaluated subsequent events through September 3, 2019, the date which the financial statement was available to be issued.

Note 15: Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Series 2011 Taxable General Obligation Bonds	6.026%	4/1/2011	4,810,000	09/01/2025	\$ 3,190,005	\$ -	\$ 300,616	\$ 2,889,389	\$ 289,851
Total Contractual Indebtedness					\$ 3,190,005	\$ -	\$ 300,616	\$ 2,889,389	\$ 289,851
Compensated Absences					9,368	428	-	9,796	-
Total Long-Term Debt					<u>\$ 3,199,373</u>	<u>\$ 428</u>	<u>\$ 300,616</u>	<u>\$ 2,899,185</u>	<u>\$ 289,851</u>



Note 15: Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	06/30/20	06/30/21	06/30/22	06/30/23	06/30/24	2025 - 2029	2030 - 2034	Total
<b>Principal:</b>								
General obligation bonds	\$ 282,972	\$ 286,085	\$ 289,232	\$ 292,413	\$ 295,630	\$ 1,443,057	\$ -	\$ 2,889,389
Capital leases payable	-	-	-	-	-	-	-	-
Total Principal	\$ 282,972	\$ 286,085	\$ 289,232	\$ 292,413	\$ 295,630	\$ 1,443,057	\$ -	\$ 2,889,389
<b>Interest:</b>								
General obligation bonds	\$ 289,850	\$ 289,851	\$ 289,850	\$ 289,851	\$ 289,851	\$ 434,776	\$ -	\$ 1,884,029
Capital leases payable	-	-	-	-	-	-	-	-
Total Interest	\$ 289,850	\$ 289,851	\$ 289,850	\$ 289,851	\$ 289,851	\$ 434,776	\$ -	\$ 1,884,029
Total Principal and Interest	\$ 572,822	\$ 575,936	\$ 579,082	\$ 582,264	\$ 585,481	\$ 1,877,833	\$ -	\$ 4,773,418

**REGULATORY REQUIRED  
SUPPLEMENTAL INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Summary of Expenditures - Actual and Budget (Budgeted Funds Only)**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Fund Types:						
General Funds:						
General	\$ 2,321,988	\$ (54,978)	\$ 31,722	\$ 2,298,732	\$ 2,298,732	\$ -
Supplemental General	746,701	(15,498)	2,412	733,615	733,611	(4)
Special Purpose Funds:						
At Risk (4 Year Old)	55,000	-	-	55,000	45,269	(9,731)
At Risk (K-12)	345,000	-	-	345,000	232,802	(112,198)
Bilingual Education	77,000	-	-	77,000	77,000	-
Capital Outlay	922,040	-	-	922,040	299,121	(622,919)
Driver Training	11,500	-	-	11,500	5,706	(5,794)
Food Service	270,781	-	-	270,781	181,518	(89,263)
Professional Development	11,469	-	-	11,469	2,181	(9,288)
Special Education	431,673	-	-	431,673	233,230	(198,443)
Career & Postsecondary Education	14,000	-	-	14,000	14,361	361
KPERs Special Retirement Contribution	271,467	-	-	271,467	165,599	(105,868)
Gifts and Grants	4,831	-	-	4,831	4,841	10
Bond and Interest Funds:						
Bond and interest	593,551	-	-	593,551	593,217	(334)

**UNIFIED SCHOOL DISTRICT NO. 200**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Mineral Production Tax	\$ 5,255	\$ 7,372	\$ 8,500	\$ (1,128)
State Aid				
General State Aid	2,024,697	2,098,662	2,132,789	(34,127)
Special Education Aid	152,516	159,978	180,695	(20,717)
Mentor Teacher Aid	-	1,000	-	1,000
Grant Income	3,760	1,925	-	1,925
Interest Income	-	-	-	-
Reimbursements	32,226	29,797	-	29,797
Total Receipts	<u>\$ 2,218,454</u>	<u>\$ 2,298,734</u>	<u>\$ 2,321,984</u>	<u>\$ (23,250)</u>
Expenditures:				
Instruction	\$ 1,101,130	\$ 1,138,101	\$ 1,231,000	\$ (92,899)
Student Support Services	52,195	57,701	75,750	(18,049)
Instructional Support Services	5,711	5,809	2,413	3,396
General Administration	129,181	138,979	173,050	(34,071)
School Administration	198,030	194,757	209,050	(14,293)
Operations and Maintenance	-	-	3,000	(3,000)
Operations and Maintenance (Trans)	2,767	3,019	7,000	(3,981)
Student Transportation Services	177,771	143,939	228,000	(84,061)
Transfer to At Risk (K-12)	59,198	5,000	70,000	(65,000)
Transfer to At Risk (4 Year Old)	20,028	30,168	20,000	10,168
Transfer to Bilingual Education Fund	41,954	38,577	42,000	(3,423)
Transfer To Capital Outlay	170,430	287,434	42,030	245,404
Transfer to Career/Postsecond Ed Fund	7,544	7,270	8,000	(730)
Transfer to Contingency Reserve	100,000	-	-	-
Transfer to Food Service Fund	-	-	30,000	(30,000)

**UNIFIED SCHOOL DISTRICT NO. 200**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Transfer to Professional Dev Fund	-	3,000	-	3,000
Transfer to Special Education Fund	152,516	244,978	180,695	64,283
Adjustment to Comply with Legal Max	-	-	(54,978)	54,978
Legal General Fund Budget	\$ 2,218,455	\$ 2,298,732	\$ 2,267,010	\$ 31,722
Adjustment for Qualifying Budget Credits				
Reimbursements	-	-	29,797	(29,797)
Reimbursements - Grants	-	-	1,925	(1,925)
Total Expenditures	\$ 2,218,455	\$ 2,298,732	\$ 2,298,732	\$ -
Receipts Over (Under) Expenditures	\$ (1)	\$ 2		
Unencumbered Cash, Beginning	5	4		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 4	\$ 6		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Supplemental General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	(Under)
Receipts				
Ad Valorem Property Tax	\$ 671,390	\$ 713,113	\$ 739,143	\$ (26,030)
Delinquent Tax	5,674	12,583	7,071	5,512
Motor Vehicle Tax	43,019	39,180	33,803	5,377
Antique Tax	297	381	-	381
Recreational Vehicle Tax	543	491	411	80
16/20M Tax	1,084	1,148	-	1,148
Reimbursements	133,729	2,412	-	2,412
Total Receipts	<u>\$ 855,736</u>	<u>\$ 769,308</u>	<u>\$ 780,428</u>	<u>\$ (11,120)</u>
Expenditures				
Instruction	\$ 64,845	\$ 83,781	\$ 83,000	\$ 781
Student Support Services	-	-	-	-
Instructional Support Services	1,234	-	-	-
General Administration	-	1,363	1,500	(137)
Operations and Maintenance	428,332	312,276	329,201	(16,925)
Operations and Maintenance (Trans)	-	-	-	-
Transfer to At Risk (K-12)	177,761	227,802	190,000	37,802
Transfer to At Risk (4 Year Old)	37,606	15,101	15,000	101
Transfer to Bilingual Education Fund	23,775	38,423	35,000	3,423
Transfer to Career/Postsecond Ed Fund	5,647	6,591	6,000	591
Transfer to Driver Training Fund	2,000	2,660	2,000	660
Transfer to Food Service Fund	43,809	45,614	35,000	10,614
Transfer to Professional Dev Fund	6,000	-	-	-
Transfer to Special Education	75,000	-	50,000	(50,000)
Adjustment to Comply with Legal Max	-	-	(15,498)	15,498
Legal General Fund Budget	<u>\$ 866,009</u>	<u>\$ 733,611</u>	<u>\$ 731,203</u>	<u>\$ 2,408</u>

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Supplemental General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	(Under)
Adjustment for Qualifying Budget Credits Reimbursements	-	-	2,412	(2,412)
Total Expenditures	\$ 866,009	\$ 733,611	\$ 733,615	\$ (4)
Receipts Over (Under) Expenditures	\$ (10,273)	\$ 35,697		
Unencumbered Cash, Beginning	45,996	35,723		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 35,723	\$ 71,420		

**Schedule 2-C**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**At Risk Fund (4 Year Old)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 20,028	\$ 30,168	\$ 20,000	\$ 10,168
Transfer from Supplemental General	37,606	15,101	15,000	101
Total Receipts	\$ 57,634	\$ 45,269	<u>\$ 35,000</u>	<u>\$ 10,269</u>
Expenditures				
Instruction	\$ 57,459	\$ 45,269	<u>\$ 55,000</u>	<u>\$ (9,731)</u>
Receipts Over (Under) Expenditures	\$ 175	\$ -		
Unencumbered Cash, Beginning	<u>19,825</u>	<u>20,000</u>		
Unencumbered Cash, Ending	<u>\$ 20,000</u>	<u>\$ 20,000</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**At Risk Fund (K-12)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 59,198	\$ 5,000	\$ 70,000	\$ (65,000)
Transfer from Supplemental General	177,761	227,802	190,000	37,802
Total Receipts	\$ 236,959	\$ 232,802	<u>\$ 260,000</u>	<u>\$ (27,198)</u>
Expenditures				
Instruction	\$ 235,720	\$ 232,802	<u>\$ 345,000</u>	<u>\$ (112,198)</u>
Receipts Over (Under) Expenditures	\$ 1,239	\$ -		
Unencumbered Cash, Beginning	<u>83,761</u>	<u>85,000</u>		
Unencumbered Cash, Ending	<u>\$ 85,000</u>	<u>\$ 85,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Bilingual Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 41,954	\$ 38,577	\$ 42,000	\$ (3,423)
Transfer from Supplemental General	23,775	38,423	35,000	3,423
Total Receipts	\$ 65,729	\$ 77,000	<u>\$ 77,000</u>	<u>\$ -</u>
Expenditures				
Instruction	\$ 65,729	\$ 77,000	<u>\$ 77,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Capital Outlay Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	(Under)
<b>Receipts</b>				
Ad Valorem Property Tax	\$ 272,096	\$ 302,591	\$ 295,283	\$ 7,308
Delinquent Tax	1,593	3,738	2,859	879
Motor Vehicle Tax	9,922	14,787	12,785	2,002
Antique Tax	51	125	-	125
Recreational Vehicle Tax	113	182	155	27
16/20M Tax	189	400	-	400
Sale of Asset	-	16,650	-	16,650
Interest	9,125	28,492	-	28,492
Reimbursements	-	25,664	-	25,664
Transfer from General	170,430	287,434	42,030	245,404
<b>Total Receipts</b>	<b>\$ 463,519</b>	<b>\$ 680,063</b>	<b>\$ 353,112</b>	<b>\$ 326,951</b>
<b>Expenditures</b>				
Instruction	\$ -	\$ 3,641	\$ 362,140	\$ (358,499)
Instructional Support Staff	-	-	-	-
Operations and Maintenance	51,902	55,010	107,750	(52,740)
Transportation	55,621	119,126	200,000	(80,874)
Vehicle and Maintenance Services	-	-	52,150	(52,150)
Facility Acquisition & Const. Service	122,065	121,344	200,000	(78,656)
<b>Total Expenditures</b>	<b>\$ 229,588</b>	<b>\$ 299,121</b>	<b>\$ 922,040</b>	<b>\$ (622,919)</b>
<b>Receipts Over (Under) Expenditures</b>	<b>\$ 233,931</b>	<b>\$ 380,942</b>		
Unencumbered Cash, Beginning	330,802	568,928		
Prior Year Cancelled Encumbrances	4,195	-		
<b>Unencumbered Cash, Ending</b>	<b>\$ 568,928</b>	<b>\$ 949,870</b>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Driver Training Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Safety Aid	\$ 2,688	\$ 2,646	\$ 2,600	\$ 46
Local Revenue	2,400	2,000	-	2,000
Transfer from Supplemental General	2,000	2,660	2,000	660
Total Receipts	<u>\$ 7,088</u>	<u>\$ 7,306</u>	<u>\$ 4,600</u>	<u>\$ 2,706</u>
Expenditures				
Instruction	\$ 5,379	\$ 5,706	\$ 9,500	\$ (3,794)
Operations and Maintenance	-	-	2,000	(2,000)
Total Expenditures	<u>\$ 5,379</u>	<u>\$ 5,706</u>	<u>\$ 11,500</u>	<u>\$ (5,794)</u>
Receipts Over (Under) Expenditures	\$ 1,709	\$ 1,600		
Unencumbered Cash, Beginning	<u>11,945</u>	<u>13,654</u>		
Unencumbered Cash, Ending	<u>\$ 13,654</u>	<u>\$ 15,254</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Food Service Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	(Under)
Receipts				
State Aid	\$ 1,385	\$ 1,361	\$ 1,348	\$ 13
Federal Sources	82,220	81,431	89,530	(8,099)
Charges for Services	55,223	56,599	67,620	(11,021)
Transfer from General Fund	-	-	30,000	(30,000)
Transfer from Supplemental General	43,809	45,614	35,000	10,614
Total Receipts	<u>\$ 182,637</u>	<u>\$ 185,005</u>	<u>\$ 223,498</u>	<u>\$ (38,493)</u>
Expenditures				
Operations and Maintenance	\$ 5,535	\$ 5,795	\$ 7,250	\$ (1,455)
Food Service Operation	<u>172,504</u>	<u>175,723</u>	<u>263,531</u>	<u>(87,808)</u>
Total Expenditures	<u>\$ 178,039</u>	<u>\$ 181,518</u>	<u>\$ 270,781</u>	<u>\$ (89,263)</u>
Receipts Over (Under) Expenditures	\$ 4,598	\$ 3,487		
Unencumbered Cash, Beginning	<u>42,685</u>	<u>47,283</u>		
Unencumbered Cash, Ending	<u>\$ 47,283</u>	<u>\$ 50,770</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Professional Development Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 628	\$ -	\$ 625	\$ (625)
Transfer from General Fund	-	3,000	-	3,000
Transfer from Supplemental General	6,000	-	-	-
Total Receipts	\$ 6,628	\$ 3,000	<u>\$ 625</u>	<u>\$ 2,375</u>
Expenditures				
Other Supplemental Service	\$ 5,850	\$ 2,181	<u>\$ 11,469</u>	<u>\$ (9,288)</u>
Receipts Over (Under) Expenditures	\$ 778	\$ 819		
Unencumbered Cash, Beginning	<u>10,066</u>	<u>10,844</u>		
Unencumbered Cash, Ending	<u>\$ 10,844</u>	<u>\$ 11,663</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Special Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous Revenue	\$ 5,857	\$ 5,952	\$ -	\$ 5,952
Transfer from General Fund	152,516	244,978	180,695	64,283
Transfer from Supplemental General	75,000	-	50,000	(50,000)
Total Receipts	\$ 233,373	\$ 250,930	\$ 230,695	\$ 20,235
Expenditures				
Instruction	\$ 227,521	\$ 233,230	\$ 431,673	\$ (198,443)
Receipts Over (Under) Expenditures	\$ 5,852	\$ 17,700		
Unencumbered Cash, Beginning	195,126	200,978		
Unencumbered Cash, Ending	\$ 200,978	\$ 218,678		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Career and Postsecondary Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Federal Aid	\$ 1,500	\$ 500	\$ -	\$ 500
Transfer from General	7,544	7,270	8,000	(730)
Transfer from Supplemental General	5,647	6,591	6,000	591
Total Receipts	\$ 14,691	\$ 14,361	<u>\$ 14,000</u>	<u>\$ 361</u>
Expenditures				
Instruction	\$ 14,691	\$ 14,361	<u>\$ 14,000</u>	<u>\$ 361</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**KPERS Special Retirement Contribution Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Sources	\$ 205,532	\$ 165,599	\$ 271,467	\$ (105,868)
Expenditures				
Instruction	\$ 90,625	\$ 105,599	\$ 192,000	\$ (86,401)
Student Support	11,224	6,000	6,000	-
Instructional Support	-	-	-	-
General Administration	16,959	11,000	11,000	-
School Administration	25,112	3,000	19,467	(16,467)
Central Services	-	-	3,000	(3,000)
Operations & Maintenance	28,571	14,000	14,000	-
Student Transportation	22,041	17,000	17,000	-
Food Service	11,000	9,000	9,000	-
Total Expenditures	\$ 205,532	\$ 165,599	\$ 271,467	\$ (105,868)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Gifts and Grants Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ -	\$ 4,841	<u>\$ 4,831</u>	<u>\$ 10</u>
Expenditures				
Operations and Maintenance	<u>\$ -</u>	<u>\$ 4,841</u>	<u>\$ 4,831</u>	<u>\$ 10</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 356,669	\$ 345,586	\$ 343,578	\$ 2,008
Delinquent Tax	2,605	6,077	3,781	2,296
Motor Vehicle Tax	20,221	18,212	15,785	2,427
Antique Tax	144	168	-	168
Recreational Vehicle Tax	259	220	192	28
16/20M Tax	522	506	-	506
Federal Tax Credit	236,377	238,284	236,000	2,284
Total Receipts	<u>\$ 616,797</u>	<u>\$ 609,053</u>	<u>\$ 599,336</u>	<u>\$ 9,717</u>
Expenditures				
Principal	\$ 293,896	\$ 300,616	\$ 300,700	\$ (84)
Interest	289,850	289,851	289,851	-
Commission, Postage, Miscellaneous	2,750	2,750	3,000	(250)
Total Expenditures	<u>\$ 586,496</u>	<u>\$ 593,217</u>	<u>\$ 593,551</u>	<u>\$ (334)</u>
Receipts Over (Under) Expenditures	\$ 30,301	\$ 15,836		
Unencumbered Cash, Beginning	<u>334,248</u>	<u>364,549</u>		
Unencumbered Cash, Ending	<u>\$ 364,549</u>	<u>\$ 380,385</u>		

**Schedule 2-O**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Contingency Reserve Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General	\$ 100,000	\$ -
Expenditures		
Contractual Services	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 100,000	\$ -
Unencumbered Cash, Beginning	168,300	268,300
Unencumbered Cash, Ending	<u>\$ 268,300</u>	<u>\$ 268,300</u>



**Schedule 2-P**

**UNIFIED SCHOOL DISTRICT NO. 200**

**Textbook Rental Fund**

**Schedule of Receipts and Expenditures**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Book Rental Fees	\$ 17,444	\$ 16,681
Reimbursements	2,539	2,985
Total Receipts	\$ 19,983	\$ 19,666
Expenditures		
Instruction	\$ 6,323	\$ 8,933
Receipts Over (Under) Expenditures	\$ 13,660	\$ 10,733
Unencumbered Cash, Beginning	15,573	29,233
Unencumbered Cash, Ending	<u>\$ 29,233</u>	<u>\$ 39,966</u>

**Schedule 2-Q**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Title I Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 47,044	\$ 46,719
Transfer from Title IV	1,383	11,988
Total Receipts	\$ 48,427	\$ 58,707
Expenditures		
Instruction	\$ 48,427	\$ 58,707
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**Schedule 2-R**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Migrant Project Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 26,744	\$ 31,150
Reimbursements	124	-
Total Receipts	\$ 26,868	\$ 31,150
Expenditures		
Instruction	\$ 26,868	\$ 31,150
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**Schedule 2-S**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Title II-A Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Federal Aid	\$ 8,603	\$ 8,536
Expenditures		
Instruction	<u>\$ 8,603</u>	<u>\$ 8,536</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



**Schedule 2-T**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**REAP Federal Grant Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 25,015	\$ 24,107
Expenditures		
Project Expense	\$ 25,015	\$ 24,107
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**Schedule 2-U**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Title IV Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Federal Aid	\$ 1,383	\$ 11,988
Expenditures		
Transfer to Title I	<u>\$ 1,383</u>	<u>\$ 11,988</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

## UNIFIED SCHOOL DISTRICT NO. 200

## Agency Funds

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Class of 2018	\$ 688	\$ -	\$ -	\$ 688
Class of 2019	285	5,673	5,671	287
Class of 2020	2,359	3,609	4,652	1,316
Class of 2021	1,509	1,130	262	2,377
Class of 2022	-	6,782	3,060	3,722
Archery	640	1,807	1,608	839
Art Club/Art	479	-	-	479
Box Tops	1,664	261	-	1,925
Cheerleaders	1,515	10,282	9,016	2,781
Child in Need	1,825	25	225	1,625
Computer	145	-	-	145
Drama Club	3,661	197	-	3,858
ET Wear	113	-	-	113
FCA	779	-	-	779
Federal Program	161	-	-	161
FFA	1,821	25,195	20,214	6,802
Honor Card/Alternative Days	6,883	725	547	7,061
HS Girls Basketball Camp	331	-	-	331
HS Science	100	-	100	-
Library	-	1,645	1,645	-
LYT Group	369	-	-	369
Music	2,820	522	501	2,841
National Honor Society	543	-	221	322
NWKL Activities	-	-	-	-
Peer Helpers	29	-	29	-
Quiz Bowl	451	-	118	333
S.A.D.D.	425	-	200	225
Scholarship Fund	18,927	469	500	18,896
School Donations	92	400	67	425
School Employee Fund	45	-	-	45
School Play	130	-	-	130
Shoot Away Machine	250	-	-	250
Sign Donations	858	2,500	-	3,358
Student Assistance	806	-	-	806

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Council	2,612	1,512	1,304	2,820
Track Club	1,463	3,794	3,394	1,863
Trap Shoot Club	4,085	24,075	14,735	13,425
Volleyball Club	1,849	-	754	1,095
Jr. High School				
Jr. High Cheerleaders	923	786	1,398	311
Jr. High Field Studies	163	139	10	292
Jr. High Stuco	197	414	234	377
Language Arts	1,015	-	-	1,015
Quiz Bowl	1,055	-	155	900
Grade School				
Achievement Account	1,493	595	1,088	1,000
Fourth/Fifth Grade	1,028	1,586	1,453	1,161
Kindergarten	2	1,372	1,197	177
Music	13	84	83	14
Rabbit Run	-	432	432	-
Second Grade	-	-	-	-
Third Grade	10	221	220	11
<b>Total</b>	<u>66,611</u>	<u>96,232</u>	<u>75,093</u>	<u>87,750</u>



**UNIFIED SCHOOL DISTRICT NO. 200**  
**District Activity Funds**  
**Schedule of Receipts, Expenditures, and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	\$ 23,672	\$ 48,948	\$ 49,130	\$ 23,490	\$ -	\$ 23,490
Concessions	14,546	16,149	15,553	15,142	-	15,142
Total Gate Receipts	\$ 38,218	\$ 65,097	\$ 64,683	\$ 38,632	\$ -	\$ 38,632
School Projects						
Yearbook	-	1,415	1,415	-	-	-
K.C. Handicap Child	484	-	-	484	-	484
Total School Projects	\$ 484	\$ 1,415	\$ 1,415	\$ 484	\$ -	\$ 484
Total District Activity Funds	\$ 38,702	\$ 66,512	\$ 66,098	\$ 39,116	\$ -	\$ 39,116